

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2022

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation): Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

A For the 2022 calendar year, or tax year beginning 09-01-2022, and ending 08-31-2023

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: American Bar Association Fund for Justice and Education. Doing business as. Number and street (or P.O. box if mail is not delivered to street address): 321 N Clark Street. Room/suite. City or town, state or province, country, and ZIP or foreign postal code: Chicago, IL 60654

D Employer identification number: 36-6110299. E Telephone number: (312) 988-5000. G Gross receipts \$ 126,438,095

F Name and address of principal officer: Alpha M Brady, 321 N Clark Street, Chicago, IL 60654

H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3), 501(c) () (insert no.), 4947(a)(1) or 527

J Website: www.americanbar.org/fje

K Form of organization: Corporation, Trust, Association, Other Fund of ABA

L Year of formation: 1961. M State of legal domicile: IL

Part I Summary

1 Briefly describe the organization's mission or most significant activities: The Fund for Justice Education FJE was created to support the American Bar Associations ABA law-related and public services education programs.

Table with 4 columns: Description, 3, 4, 5, 6, 7a, 7b. Rows include: 2 Check this box if the organization discontinued its operations... 3 Number of voting members... 4 Number of independent voting members... 5 Total number of individuals employed... 6 Total number of volunteers... 7a Total unrelated business revenue... 7b Net unrelated business taxable income

Table with 4 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants... 9 Program service revenue... 10 Investment income... 11 Other revenue... 12 Total revenue—add lines 8 through 11

Table with 4 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid... 14 Benefits paid to or for members... 15 Salaries, other compensation... 16a Professional fundraising fees... 16b Total fundraising expenses... 17 Other expenses... 18 Total expenses... 19 Revenue less expenses

Table with 4 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets... 21 Total liabilities... 22 Net assets or fund balances

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer, Date: 2024-04-17, Alpha M Brady Executive Director, Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

The Fund for Justice Education FJE was created to support the American Bar Associations ABA law-related and public services education programs.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **54,126,350** including grants of \$ **8,389,717**) (Revenue \$ **1,322**)

Now entering its fourth decade of operations, ABA ROLI implements legal technical assistance programs in roughly 50 countries in Africa, Asia and the Pacific, Europe and Eurasia, Latin America and the Caribbean, and the Middle East and North Africa, as well as non-region specific Global Programs. Over the course of a given year, ABA ROLI typically implements over 100 distinct programs, often more than one in a given country, most of which are concentrated in one or more of nine subject matter areas 1 Access to Justice 2 Anti-Corruption and Public Integrity 3 Criminal Justice and Transnational Organized Crime 4 Judicial System Strengthening 5 Legal Education 6 Legal Profession Development 7 Gender and Social Inclusion 8 Commercial Law and 9 Human Rights. As a matter of best practice, the mixture of subject matter areas involved in a particular country Continued on Schedule O

4b (Code:) (Expenses \$ **35,684,858** including grants of \$ **1,580,218**) (Revenue \$ **11,000**)

Since 1983, the ABA has prioritized immigration law and policy as one of its core public service efforts. Its Commission on Immigration COI directs the Associations efforts to ensure fair treatment and full due process rights for immigrants, refugees, and asylum seekers within the United States. The Commission manages six core operational activities 1 Commission and Advisory Committee Membership, 2 Detention Hotline and Legal Orientation Program LOP Information Line, 3 direct legal services through the South Texas Pro Bono Asylum Representation Project ProBAR in Harlingen, Texas, 4 direct legal services through the Immigration Justice Project IJP in San Diego, California, 5 training and technical legal assistance through the Childrens Immigration Law Academy CILA in Houston, Texas and, 6 the Commissions national scope pro bono project. Continued on Schedule O

4c (Code:) (Expenses \$ **6,656,489** including grants of \$ **2,311,618**) (Revenue \$ **199,822**)

The ABA Center on Children and the Laws mission is to promote access to justice for children and families. Our staff of 21 legal and core professionals work on grant-funded projects across the country that are unified by two complementary goals, to improve legal representation and to improve the legal systems that impact children and families lives. We achieve our mission and goals through a three-tiered approach. First, the Center works in individual communities across the country where it partners with local stakeholders-including courts, child welfare agencies, lawyers, tribes, schools, and legislators-to build the capacity of legal practices and systems that serve children well and to help change those that do not. Continued on Schedule O

4d Other program services (Describe in Schedule O.)
(Expenses \$ **10,621,923** including grants of \$ **7,187,075**) (Revenue \$ **2,031,518**)

4e **Total program service expenses** **107,089,620**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, input fields (e.g., 2a, 681, 7d), and response columns (Yes/No). Includes sections for 501(c)(7), 501(c)(12), 4947(a)(1), and 501(c)(21) organizations.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect... 7b Are any governance decisions reserved to members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions... 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address?

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed: AK, AR, CA, CO, CT, DC, GA, HI, IL, KY, MA, ME, MI, MN, NC, ND, NH, NJ, NM, NV, NY, OH, OK, OR, PA, SC, TN, UT, VA, WA, WI, WV
- 18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [] Own website [] Another's website [x] Upon request [] Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: William K Phelan 321 N Clark Street Chicago, IL 60654 (312) 988-5000

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

● List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

● List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

● List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

● List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

● List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(1) Jack L Rives Executive Director and Chief Operating Officer	1.00 80.00			X			0	1,374,690	26,353
(2) William K Phelan Sr Assoc. Executive Director and CFO	10.00 40.00			X			0	441,744	56,960
(3) Alpha M Brady Executive Director and Chief Operating Officer	8.00 30.00			X			0	378,611	18,935
(4) Annaliese Fleming Sr Assoc Exec Dir and General Counsel	1.00 39.00				X		0	289,042	48,233
(5) Scott N Carlson ABA ROLI Chief Operating Officer Global Programs	40.00				X		280,047	0	43,879
(6) Amy B Eggert Sr Assoc Exec Dir and Chief of Staff	1.00 60.00				X		0	303,074	18,881
(7) Daniel D Andresen ABA ROLI Chief Operating Officer Global Programs	35.00 12.00				X		224,877	0	48,477
(8) Alberto Mora Assoc Exec Dir-Global Programs	38.00				X		229,970	0	30,901
(9) Christopher Boeder Sr Division Director-Business Strategy-Development CGP	38.00					X	201,461	0	26,167
(10) Pedro Windsor Associate Executive Director-Public Services Group	55.00					X	177,386	0	45,959
(11) Vladimir Gurin Director Finance DC	55.00					X	174,816	0	40,615
(12) Meredith A Linsky Director Chief Counsel	38.00					X	178,027	0	37,340
(13) Robert E Morin ABA ROLI Country Director	38.00					X	189,590	0	22,838
(14) Deborah Enix-Ross President	3.00 20.00	X		X			0	50,000	0
(15) Mary L Smith President-Elect	3.00 40.00	X		X			0	50,000	0
(16) Reginald M Turner Jr Immediate Past President	3.00 10.00	X		X			0	2,848	0
(17) Palmer G Vance II Chair, House of Delegates	3.00 5.00	X		X			0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
(18) Pauline A Weaver Secretary	1.00 7.00	X		X			0	0	0
(19) Kevin L Shepherd Treasurer	3.00 20.00	X		X			0	0	0
(20) Frank H Langrock Treasurer-Elect	1.00 5.00	X		X			0	0	0
(21) Russell F Hilliard Board of Governors	1.00 2.00	X					0	0	0
(22) Mary K Ryan Board of Governors	1.00 1.00	X					0	0	0
(23) Thomas G Wilkinson Jr Board of Governors	1.00 3.00	X					0	0	0
(24) John C Cruden Board of Governors	1.00 4.00	X					0	0	0
(25) Jennifer Busby Board of Governors	1.00 2.00	X					0	0	0
(26) Pamila J Brown Board of Governors	1.00 2.00	X					0	0	0
(27) Aurora Abella-Austriaco Board of Governors	1.00 1.00	X					0	0	0
(28) Jo Ann Engelhardt Board of Governors	1.00 1.00	X					0	0	0
(29) Grant C Killoran Board of Governors	1.00 2.00	X					0	0	0
(30) James S Hill Board of Governors	1.00 4.00	X					0	0	0
(31) M Joe Crosthwait Jr Board of Governors	1.00 14.00	X					0	0	0
(32) Linda S Parks Board of Governors	1.00 1.00	X					0	0	0
(33) Carlos A Rodriguez-Vidal Board of Governors	1.00 3.00	X					0	0	0
(34) Elizabeth Kelly Meyers Board of Governors	1.00 4.00	X					0	0	0
(35) Seymour Wesley James Jr Board of Governors	1.00 3.00	X					0	0	0
(36) John Preston Bailey Board of Governors	1.00 3.00	X					0	0	0
(37) Michael Oths Board of Governors	1.00 5.00	X					0	0	0
(38) Daniel A Schwartz Board of Governors	1.00 10.00	X					0	0	0
(39) Andrew M Schpak Board of Governors	1.00 7.00	X					0	0	0
(40) James E Lockemy Board of Governors	1.00 1.00	X					0	0	0
(41) Mussab Ali Board of Governors	1.00 1.00	X					0	0	0
(42) Koji F Fukumura Board of Governors	1.00 15.00	X					0	0	0
(43) Sheila Slocum Hollis Board of Governors	1.00 1.00	X					0	0	0
(44) Pamela C Enslin Board of Governors	1.00 2.00	X					0	0	0
(45) Anita M Ventrelli Board of Governors	1.00 3.00	X					0	0	0
(46) Lucian E Dervan Board of Governors	1.00 4.00	X					0	0	0
(47) Leonard H Gilbert Board of Governors	1.00 8.00	X					0	0	0
(48) Richard M Lipton Board of Governors	1.00 2.00	X					0	0	0
(49) Maureen ORourke Board of Governors	1.00 1.00	X					0	0	0
(50) Michael W Mutek Board of Governors	1.00 4.00	X					0	0	0
(51) Shayda Le Board of Governors	1.00 6.00	X					0	0	0
(52) Jamie Davis Board of Governors	1.00 1.00	X					0	0	0
(53) Denise R Avant Board of Governors	1.00 3.00	X					0	0	0
(54) Marvin S C Dang Board of Governors	1.00 12.00	X					0	0	0
(55) Amy Lin Meyerson Board of Governors	1.00 8.00	X					0	0	0
(56) Vickie Glisson Board of Governors	1.00 1.00	X					0	0	0
(57) Katherine Maureen Larkin-Wong Board of Governors	1.00 4.00	X					0	0	0
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)					1,656,174	2,890,009	465,538		

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **6 8**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Noble Texas Builders LLC 108 South Main Street La Feria, TX 78559	Contractor	2,848,544
Search for Common Ground 1601 Connecticut Ave NW Ste 200 Washington, DC 20009	Subaward	1,559,108
Grameen Foundation USA 1400 K St NW Washington, DC 20005	Subaward	721,115
CDW PO Box 75723 Chicago, IL 606755723	IT Services	547,398
James Bell Associates Inc 3033 Wilson Blvd Arlington, VA 22201	Staffing Services	428,690

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **3 4**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Table with 5 columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include 1a-f (Federated campaigns, Membership dues, Fundraising events, etc.) and 1g Total.

Table for Program Service Revenue with columns for Business Code, (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax. Rows include 2a-f (Accreditation Fees, Meeting Fees, Publication Revenue, etc.) and 2g Total.

Table for Other Revenue with columns for (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax. Rows include 3-10 (Investment income, Royalties, Rents, Sales of assets, Fundraising events, Gaming activities, Sales of inventory).

Table for Other Revenue Misc Amt with columns for (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax. Rows include 11a-e (All other revenue) and 12 Total revenue.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	3,437,679	3,437,679		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	199,100	199,100		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	15,831,849	15,831,849		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	2,260,330	1,999,629	34,668	226,033
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	41,236,798	31,115,121	9,793,379	328,298
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	324,528	144,612	147,463	32,453
9 Other employee benefits	8,502,623	6,164,059	2,265,917	72,647
10 Payroll taxes	3,263,984	3,214,233	8,609	41,142
11 Fees for services (non-employees):				
a Management	0			
b Legal	291,537	291,537		
c Accounting	0			
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	100,364		100,364	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	15,371,775	15,308,589	63,186	
12 Advertising and promotion	533,992	268,915	129,507	135,570
13 Office expenses	3,363,450	1,451,726	1,900,355	11,369
14 Information technology	274,331	247,943		26,388
15 Royalties	2,564	2,564		
16 Occupancy	5,600,488	3,958,705	1,616,989	24,794
17 Travel	5,877,206	5,836,413	23,294	17,499
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	2,846,391	2,770,961	44,327	31,103
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	0			
23 Insurance	41,446	41,446		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Indirect Cost Allocation	14,722,993	14,722,993		
b Bank Fees	125,451	81,546	201	43,704
c				
d				
e All other expenses	0			
25 Total functional expenses. Add lines 1 through 24e	124,208,879	107,089,620	16,128,259	991,000
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	1,040,868	1	1,121,094
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	18,331,701	3	3,846,907
	4 Accounts receivable, net	8,430,985	4	24,282,465
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	1,622	8	37
	9 Prepaid expenses and deferred charges	251,781	9	239,166
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D 10a			
	b Less: accumulated depreciation 10b		10c	
	11 Investments—publicly traded securities	17,113,495	11	17,937,819
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	4,177,381	15	
16 Total assets: Add lines 1 through 15 (must equal line 33)	49,347,833	16	47,427,488	
Liabilities	17 Accounts payable and accrued expenses	3,327,311	17	3,921,504
	18 Grants payable		18	
	19 Deferred revenue	13,830,409	19	4,729,326
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	25	25	5,364,149	
26 Total liabilities. Add lines 17 through 25	17,157,745	26	14,014,979	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	17,228,759	27	17,964,761
	28 Net assets with donor restrictions	14,961,329	28	15,447,748
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	32,190,088	32	33,412,509
33 Total liabilities and net assets/fund balances	49,347,833	33	47,427,488	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	124,607,300
2	Total expenses (must equal Part IX, column (A), line 25)	2	124,208,879
3	Revenue less expenses. Subtract line 2 from line 1	3	398,421
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	32,190,088
5	Net unrealized gains (losses) on investments	5	499,472
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	324,528
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	33,412,509

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	Yes	

Additional Data

Return to Form

Software ID: 22015461

Software Version: 22.0.1.0

Form 990, Special Condition Description:

Special Condition Description

Public Charity Status and Public Support

Complete if the organization is a **section 501(c)(3) organization** or a **section 4947(a)(1) nonexempt charitable trust.**
 Attach to **Form 990** or **Form 990-EZ.**
 Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
American Bar Association Fund for Justice and Education

Employer identification number
36-6110299

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations 1
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) American Bar Association	360723150	10	Yes		412,000	0
Total					412,000	0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2022; Row 16: Public support percentage from 2021 Schedule A.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2022; Row 18: Investment income percentage from 2021 Schedule A; Row 19a: 33 1/3% support tests-2022; Row 19b: 33 1/3% support tests-2021; Row 20: Private foundation.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		No
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		No
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.	Yes	
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.	Yes	
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	Yes	
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		No
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		No
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		No
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		No
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		No
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		No
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		No
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		No
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		No
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		
		11a	No
		11b	No
		11c	No

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		No
		1	Yes
		2	No

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
		1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
		1	
		2	
		3	

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)			
2	Activities Test. Answer lines 2a and 2b below.			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>			
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>			
		2a		
		2b		
		3a		
		3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | (A) Prior Year | (B) Current Year
(optional) |
|---|----------|----------------|--------------------------------|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | | |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | | (A) Prior Year | (B) Current Year
(optional) |
|--|-----------|----------------|--------------------------------|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 | | |
| 3 Subtract line 2 from line 1d | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035 | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |

Section C - Distributable Amount

Current Year

- | | | Current Year |
|--|----------|--------------|
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 Enter 85% of line 1 | 2 | |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 Enter greater of line 2 or line 3 | 4 | |
| 5 Income tax imposed in prior year | 5 | |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |

- 7** Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

(continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8	
9 Distributable amount for 2022 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018.			
b Excess from 2019.			
c Excess from 2020.			
d Excess from 2021.			
e Excess from 2022.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Part IV Section A Line 1 The Fund for Justice Education FJE was created to support law-related and public services education programs.

Return Reference	Explanation
Part IV Section A Line 3b	The ABA, the supported organization is a 501c6 organization, passes the public support test under Section 509a2 of the Internal Revenue Code. This is verified annually by the Finance team.
Part IV Section A Line 3c	The FJE reviews the expenditures of the supported organization to ensure that the support given is use for charitable purposes described in IRS Section 170c2b.

Additional Data

Return to Form

Software ID: 22015461

Software Version: 22.0.1.0

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990, 990-EZ, or 990-PF.**
▶ Go to www.irs.gov/Form990 for the latest information.

2022

Name of the organization American Bar Association Fund for Justice and Education	Employer identification number 36-6110299
---	---

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
American Bar Association Fund for Justice and Education

Employer identification number
36-6110299

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
 American Bar Association Fund for Justice and Education

Employer identification number
 36-6110299

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization American Bar Association Fund for Justice and Education	Employer identification number 36-6110299
---	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	_____	_____	
	_____	_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	_____	_____	
	_____	_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	_____	_____	
	_____	_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	_____	_____	
	_____	_____	

Additional Data

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Software ID: 22015461

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Supplemental Financial Statements

2022

Open to Public Inspection

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization American Bar Association Fund for Justice and Education

Employer identification number

36-6110299

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number, aggregate value of contributions, grants, and end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property...
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes...

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year.
4 Number of states where property subject to conservation easement is located.
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year.
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year.
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	16,902,886	19,400,669	17,098,514	17,162,457	17,565,020
b Contributions	239,065	209,946	262,853	44,277	170,875
c Net investment earnings, gains, and losses	1,137,237	-2,432,582	2,857,820	655,658	448,117
d Grants or scholarships					
e Other expenditures for facilities and programs	680,144	275,147	818,518	763,878	1,021,555
f Administrative expenses					
g End of year balance	17,599,044	16,902,886	19,400,669	17,098,514	17,162,457

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 36.000 %
 - b** Permanent endowment ▶ 49.000 %
 - c** Term endowment ▶ 15.000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations | | No |
| (ii) Related organizations | | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c.) . . . ▶

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely-held equity interests, (3) Other, (A) Financial derivatives and other financial products, (B) Closely-held equity interests, (B), (C), (D), (E), (F), (G), (H), and Total.

Part VIII Investments - Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows include (1) through (9) and Total.

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows include (1) through (9) and Total.

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Rows include 1. Federal income taxes, (4), (5), (6), (7), (8), (9), and Total.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	125,007,475
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	499,472	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-99,297	
e	Add lines 2a through 2d	2e	400,175	
3	Subtract line 2e from line 1	3	124,607,300	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	124,607,300	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	123,785,054
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1	3	123,785,054	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	423,825	
c	Add lines 4a and 4b	4c	423,825	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	124,208,879	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
V 4	The endowment funds are held by a tax exempt related organization, ABA Fund for Justice and Education FJE. ABA uses the proceed from the endowment to provide a predictable stream of funding for the ABA Programs.
X 2	The ABA and the FJE are qualified under the U.S. Internal Revenue Code the IRC as tax-exempt organizations or, in the case of the FJE, as a tax-exempt fund, and are exempt from tax on income related to their tax-exempt purposes under Section 501a of the IRC. The ABA is exempt from income taxes as an association described in Section 501c6 of the IRC. The FJE is exempt under Section 501c3. Management believes there are no material uncertain tax positions that require recognition in the accompanying consolidated financial statements. While exempt from income tax under IRC Section 501a, the ABA is subject to tax on income unrelated to its exempt purposes, unless that income is otherwise excluded by the IRC.
XI 2d	Investment fees 99,273, Foreign currency 24. Total other 99,297.
XII 4b	Pension allocation from a related organization ABA 324,528, Investment fees 99,273, Foreign currency 24. Total other 423,825.

Additional Data

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Software ID: 22015461

Software Version: 22.0.1.0

2022

Open to Public Inspection

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bar Association Fund for Justice and Education

Employer identification number

36-6110299

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) Central America and the Caribbean	3	4	Program Services	Legal Reform	959,254
(2) East Asia and the Pacific	5	23	Program Services	Legal Reform	7,220,597
(3) Europe Including Iceland and Greenland	3	6	Program Services	Legal Reform	2,937,998
(4) Middle East and North Africa	3	12	Program Services	Legal Reform	5,147,248
(5) North America	1	8	Program Services	Legal Reform	1,207,039
(6) Russia and the Neighboring States	7	30	Program Services	Legal Reform	8,998,791
(7) South America	3	46	Program Services	Legal Reform	7,612,274
(8) South Asia	2	10	Program Services	Legal Reform	4,543,481
(9) Sub-Saharan Africa	13	114	Program Services	Legal Reform	17,110,485
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	40	253			55,737,167
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	40	253			55,737,167

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

(1)	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			Central America and the Caribbean	Legal Aid	121,406	Wire Transfer			
(2)			Central America and the Caribbean	Legal Aid	15,000	Wire Transfer			
(3)			East Asia and the Pacific	Legal Aid	71,036	Wire Transfer			
(4)			East Asia and the Pacific	Legal Aid	44,790	Wire Transfer			
(5)			East Asia and the Pacific	Legal Aid	150,563	Wire Transfer			
(6)			East Asia and the Pacific	Legal Aid	30,636	Wire Transfer			
(7)			East Asia and the Pacific	Legal Aid	15,627	Wire Transfer			
(8)			East Asia and the Pacific	Legal Aid	20,560	Wire Transfer			
(9)			East Asia and the Pacific	Legal Aid	33,234	Wire Transfer			
(10)			East Asia and the Pacific	Legal Aid	64,486	Wire Transfer			
(11)			East Asia and the Pacific	Legal Aid	73,437	Wire Transfer			
(12)			East Asia and the Pacific	Legal Aid	7,729	Wire Transfer			
(13)			East Asia and the Pacific	Legal Aid	12,304	Wire Transfer			
(14)			East Asia and the Pacific	Legal Aid	48,599	Wire Transfer			
(15)			East Asia and the Pacific	Legal Aid	5,200	Wire Transfer			
(16)			East Asia and the Pacific	Legal Aid	55,490	Wire Transfer			
(17)			East Asia and the Pacific	Legal Aid	136,645	Wire Transfer			
(18)			East Asia and the Pacific	Legal Aid	8,753	Wire Transfer			
(19)			East Asia and the Pacific	Legal Aid	91,619	Wire Transfer			
(20)			East Asia and the Pacific	Legal Aid	19,080	Wire Transfer			
(21)			East Asia and the Pacific	Legal Aid	30,158	Wire Transfer			
(22)			East Asia and the Pacific	Legal Aid	30,998	Wire Transfer			
(23)			Europe Including Iceland and Greenland	Legal Aid	54,914	Wire Transfer			
(24)			Europe Including Iceland and Greenland	Legal Aid	5,506	Wire Transfer			
(25)			Europe Including Iceland and Greenland	Legal Aid	9,192	Wire Transfer			
(26)			Europe Including Iceland and Greenland	Legal Aid	39,969	Wire Transfer			
(27)			Middle East and North Africa	Legal Aid	219,379	Wire Transfer			
(28)			Middle East and North Africa	Legal Aid	30,000	Wire Transfer			
(29)			Middle East and North Africa	Legal Aid	183,413	Wire Transfer			
(30)			Middle East and North Africa	Legal Aid	277,226	Wire Transfer			
(31)			Russia and the Neighboring States	Legal Aid	74,514	Wire Transfer			
(32)			Russia and the Neighboring States	Legal Aid	617,693	Wire Transfer			
(33)			Russia and the Neighboring States	Legal Aid	186,652	Wire Transfer			
(34)			Russia and the Neighboring States	Legal Aid	5,233	Wire Transfer			
(35)			Russia and the Neighboring States	Legal Aid	5,802	Wire Transfer			
(36)			Russia and the Neighboring States	Legal Aid	10,650	Wire Transfer			
(37)			Russia and the Neighboring States	Legal Aid	50,510	Wire Transfer			
(38)			Russia and the Neighboring States	Legal Aid	156,298	Wire Transfer			
(39)			Russia and the Neighboring States	Legal Aid	11,432	Wire Transfer			
(40)			Russia and the Neighboring States	Legal Aid	71,605	Wire Transfer			
(41)			Russia and the Neighboring States	Legal Aid	165,188	Wire Transfer			
(42)			Russia and the Neighboring States	Legal Aid	12,243	Wire Transfer			
(43)			Russia and the Neighboring States	Legal Aid	40,000	Wire Transfer			
(44)			Russia and the Neighboring States	Legal Aid	49,565	Wire Transfer			
(45)			Russia and the Neighboring States	Legal Aid	61,700	Wire Transfer			
(46)			Russia and the Neighboring States	Legal Aid	50,000	Wire Transfer			
(47)			Russia and the Neighboring States	Legal Aid	49,950	Wire Transfer			
(48)			Russia and the Neighboring States	Legal Aid	19,001	Wire Transfer			
(49)			Russia and the Neighboring States	Legal Aid	16,163	Wire Transfer			
(50)			Russia and the Neighboring States	Legal Aid	19,886	Wire Transfer			
(51)			Russia and the Neighboring States	Legal Aid	49,985	Wire Transfer			
(52)			Russia and the Neighboring States	Legal Aid	49,990	Wire Transfer			
(53)			South America	Legal Aid	51,832	Wire Transfer			
(54)			South America	Legal Aid	41,779	Wire Transfer			
(55)			South America	Legal Aid	26,824	Wire Transfer			
(56)			South America	Legal Aid	53,611	Wire Transfer			
(57)			South America	Legal Aid	23,220	Wire Transfer			
(58)			South America	Legal Aid	17,861	Wire Transfer			
(59)			South Asia	Legal Aid	117,500	Wire Transfer			
(60)			South Asia	Legal Aid	23,906	Wire Transfer			
(61)			South Asia	Legal Aid	144,931	Wire Transfer			
(62)			South Asia	Legal Aid	287,121	Wire Transfer			
(63)			South Asia	Legal Aid	47,068	Wire Transfer			
(64)			South Asia	Legal Aid	97,047	Wire Transfer			
(65)			South Asia	Legal Aid	377,728	Wire Transfer			
(66)			South Asia	Legal Aid	375,784	Wire Transfer			
(67)			South Asia	Legal Aid	100,471	Wire Transfer			
(68)			South Asia	Legal Aid	202,554	Wire Transfer			
(69)			Sub-Saharan Africa	Legal Aid	15,000	Wire Transfer			
(70)			Sub-Saharan Africa	Legal Aid	10,000	Wire Transfer			
(71)			Sub-Saharan Africa	Legal Aid	10,000	Wire Transfer			
(72)			Sub-Saharan Africa	Legal Aid	10,000	Wire Transfer			
(73)			Sub-Saharan Africa	Legal Aid	57,288	Wire Transfer			
(74)			Sub-Saharan Africa	Legal Aid	6,396	Wire Transfer			
(75)			Sub-Saharan Africa	Legal Aid	169,547	Wire Transfer			
(76)			Sub-Saharan Africa	Legal Aid	8,500	Wire Transfer			
(77)			Sub-Saharan Africa	Legal Aid	16,963	Wire Transfer			
(78)			Sub-Saharan Africa	Legal Aid	24,518	Wire Transfer			
(79)			Sub-Saharan Africa	Legal Aid	13,708	Wire Transfer			
(80)			Sub-Saharan Africa	Legal Aid	19,609	Wire Transfer			
(81)			Sub-Saharan Africa	Legal Aid	11,364	Wire Transfer			
(82)			Sub-Saharan Africa	Legal Aid	8,506	Wire Transfer			
(83)			Sub-Saharan Africa	Legal Aid	7,142	Wire Transfer			
(84)			Sub-Saharan Africa	Legal Aid	5,625	Wire Transfer			
(85)			Sub-Saharan Africa	Legal Aid	6,368	Wire Transfer			
(86)			Sub-Saharan Africa	Legal Aid	120,317	Wire Transfer			
(87)			Sub-Saharan Africa	Legal Aid	41,500	Wire Transfer			
(88)			Sub-Saharan Africa	Legal Aid	17,000	Wire Transfer			
(89)			Sub-Saharan Africa	Legal Aid	12,843	Wire Transfer			
(90)			Sub-Saharan Africa	Legal Aid	7,360	Wire Transfer			
(91)			Sub-Saharan Africa	Legal Aid	20,459	Wire Transfer			
(92)			Sub-Saharan Africa	Legal Aid	53,050	Wire Transfer			
(93)			Sub-Saharan Africa	Legal Aid	28,165	Wire Transfer			
(94)			Sub-Saharan Africa	Legal Aid	6,784	Wire Transfer			
(95)			Sub-Saharan Africa	Legal Aid	39,988	Wire Transfer			
(96)			Sub-Saharan Africa	Legal Aid	67,818	Wire Transfer			
(97)			Sub-Saharan Africa	Legal Aid	34,400	Wire Transfer			
(98)			Sub-Saharan Africa	Legal Aid	37,084	Wire Transfer			
(99)			Sub-Saharan Africa	Legal Aid	22,500	Wire Transfer			
(100)			Sub-Saharan Africa	Legal Aid	46,592	Wire Transfer			
(101)			Sub-Saharan Africa	Legal Aid	34,000	Wire Transfer			
(102)			Sub-Saharan Africa	Legal Aid	113,526	Wire Transfer			
(103)			Sub-Saharan Africa	Legal Aid	31,883	Wire Transfer			
(104)			Sub-Saharan Africa	Legal Aid	26,307	Wire Transfer			
(105)			Sub-Saharan Africa	Legal Aid	14,198	Wire Transfer			
(106)			Sub-Saharan Africa	Legal Aid	35,233	Wire Transfer			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* Yes No

Additional Data

Software ID: 22015461

Software Version: 22.0.1.0

**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

Name of the organization
American Bar Association Fund for Justice and Education

Employer identification number
36-6110299

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Appellate Judges Ed Institute 210 Science Dr Box 90362 Durham, NC 27708	92-0188525	501C3	52,180				Awards/Fellowships
(2) Center for Taxpayer Rights PO Box 71278 Washington, DC 20024	84-2581279	501C3	77,406				Awards/Fellowships
(3) Greater Boston Legal Services 197 Friend Street Boston, MA 02114	04-2103907	501C3	75,818				Awards/Fellowships
(4) La Posada Tax Clinic PO BOX 1962 Twin Falls, ID 83330	82-0468830	501C3	24,239				Awards/Fellowships
(5) New Mexico Legal Aid Inc 505 Marquette NW Ste 700 Albuquerque, NM 87125	85-0116950	501C3	32,686				Awards/Fellowships
(6) Center for International Private Enterprise 1211 Connecticut Ave NW Site 700 Washington, DC 20036	52-1398742	501C3	83,065				Grant support
(7) Grameen Foundation USA 1400 K Street NW Ste 550 Washington, DC 20005	73-1502797	501C3	809,464				Grant support
(8) Search for Common Ground 1730 Rhode Island Ave NW Ste 1101 Washington, DC 20036	52-1257425	501C3	455,891				Grant support
(9) NCJFCJ Nat'l Council of Juvenile PO Box 8970 Reno, NV 89507	36-2486896	501C3	169,712				Subgrant
(10) Westat Inc 1600 Research Blvd Rockville, MD 20850	84-0529566		532,288				Subgrant
(11) American Bar Association 321 N Clark Street Chicago, IL 60654	36-0723150	501C6	412,000				General Support

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 9
- 3** Enter total number of other organizations listed in the line 1 table 2

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) Scholarships/Awards	79	199,100			
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Part I Line 2	FJE reviews financial reports and samples transactions by asking subawardees to submit backup documentation for the selected transactions. This check is performed prior to making payments. Per Audit Requirements per 2CFR200 subpart F, FJE requests its subawardees who receive over 750K in a year from USG funding, to submit their audit reports. FJE makes sure that its subawardees do not have any major findings and adjusts its monitoring accordingly. Program staff perform on-site visits to evaluate subawardees progress. These evaluations are sometimes conducted virtually as well. FJE has termination clause as part of its subaward agreement in case of non-compliance or major issues with subawardees.

Additional Data

[Return to Form](#)

Software ID: 22015461

Software Version: 22.0.1.0

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bar Association Fund for Justice and Education

Employer identification number

36-6110299

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Jack L Rives Executive Director and Chief Operating Officer	(i)	-----	-----	-----	-----	-----	-----	-----
	(ii)	1,037,211	330,000	7,479	24,930	1,993	1,401,613	---
2 William K Phelan Sr Assoc. Executive Director and CFO	(i)	-----	-----	-----	-----	-----	-----	-----
	(ii)	438,544	-----	3,200	24,400	35,689	501,833	---
3 Alpha M Brady Executive Director and Chief Operating Officer	(i)	-----	-----	-----	-----	-----	-----	-----
	(ii)	375,991	-----	2,620	9,150	10,694	398,455	---
4 Annaliese Fleming Sr Assoc Exec Dir and General Counsel	(i)	-----	-----	-----	-----	-----	-----	-----
	(ii)	379,330	-----	2,656	24,400	4,834	411,220	---
5 Amy B Eggert Sr Assoc Exec Dir and Chief of Staff	(i)	-----	-----	-----	-----	-----	-----	-----
	(ii)	267,276	-----	1,783	21,677	15,416	306,152	---
6 Alberto Mora Assoc Exec Dir-Global Programs	(i)	202,152	-----	27,819	17,827	13,317	261,115	-----
	(ii)	-----	-----	-----	---	-----	-----	---
7 Daniel D Andresen ABA ROLI Chief Operating Officer Global Programs	(i)	214,560	10,000	317	18,572	33,132	276,581	-----
	(ii)	-----	-----	-----	---	-----	-----	---
8 Scott N Carlson ABA ROLI Chief Operating Officer Global Programs	(i)	278,158	-----	1,889	23,555	20,712	324,314	-----
	(ii)	-----	-----	-----	---	-----	-----	---
9 Robert E Morin ABA ROLI Country Director	(i)	188,782	-----	808	4,193	18,903	212,686	-----
	(ii)	-----	-----	-----	---	-----	-----	---
10 Christopher Boeder Sr Division Director-Business Strategy-Development CGP	(i)	201,183	-----	278	16,382	10,102	227,945	-----
	(ii)	-----	-----	-----	---	-----	-----	---
11 Meredith A Linsky Director Chief Counsel	(i)	177,319	-----	707	13,881	24,264	216,171	-----
	(ii)	-----	-----	-----	---	-----	-----	---
12 Pedro Windsor Associate Executive Director-Public Services Group	(i)	177,139	-----	246	14,854	31,390	223,629	-----
	(ii)	-----	-----	-----	---	-----	-----	---
13 Vladimir Gurin Director Finance DC	(i)	174,565	-----	251	16,085	30,809	221,710	-----
	(ii)	-----	-----	-----	---	-----	-----	---

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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Additional Data

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Noncash Contributions

2022

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- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bar Association Fund for Justice and Education

Employer identification number

36-6110299

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	2	30,499	selling price
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		No
31	Yes	
32a	Yes	
33		

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Part I Line 32b	Merrill Lynch serves as our financial advisor, handling the receipt, processing and selling of our securities contributions.

Additional Data

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SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2022

Open to Public Inspection

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bar Association Fund for Justice and Education

Employer identification number
36-6110299

Return Reference	Explanation
Form 990, Part III, Line 4d	<p>Program Service Expenses 10,621,923, Grants and allocations 7,187,075, Revenue 2,031,518 FJE supports several other programs including an accreditation program. The Council of the ABA Section of Legal Education and Admissions to the Bar is recognized by the US Department of Education DOE as the national accrediting agency for programs that lead to the first professional degree in law. The Supreme Courts and bar examiners in each state, jurisdiction accept graduates of ABA approved law schools as having met the jurisdictions education requirement for bar admission. The law school accreditation process protects clients, the public and the courts by ensuring a sound legal education that prepares law students for admission to the Bar.</p>
Form 990, Part I, Line 4a	<p>or program are tailored to the local needs and circumstances. In Africa, ABA ROLI has been active promoting access to justice and integrated services for vulnerable populations and survivors of sexual and gender-based violence advancing human rights with a focus on land rights, womens rights, and indigenous peoples rights strengthening the formal and customary justice sectors strengthening corrections institutions and special criminal courts developing and reforming legal frameworks and building the capacity of local civil society organizations to be active participants promoting the rule of law. In Asia, ABA ROLIs programs have focused predominantly on increasing access to justice for vulnerable populations, combating trafficking in persons, criminal law reform, transitional justice, anti-money laundering and anti-corruption efforts, and strengthening human rights protections, and climate justice and religious, ethnic freedoms. New programming will address data privacy and internet freedom through a regional program. In Europe and Eurasia, ABA ROLIs activities include developing a legal climate for businesses that increases confidence and spurs international investment, supporting local partners to advocate for Internet freedom in the face of government surveillance, digital security threats and loss of privacy promoting human rights and access to justice supporting civil society improving legal education, with the help of the latest technology combating money laundering and corruption by supporting relevant state agencies and advancing the professionalism of the judiciary, prosecutorial services, and the bar. In Latin America and the Caribbean, ABA ROLI continues to support the criminal justice system, especially in handling complex crimes, such as money laundering, narco trafficking, countering terrorism financing, wildlife trafficking, human trafficking, illegal mining and gender-based violence. We also promote access to justice among civil society organizations and support judicial institutions and law schools to strengthen their skills on oral trial litigation and alternative dispute resolution. In the Middle East and North Africa, ABA ROLI focuses on reform and strengthening of judicial and legal profession, expanding alternative to incarceration, combating trafficking in persons and gender-based violence, anti-money laundering efforts, protecting human rights defenders, combatting hate speech and disinformation, and supporting community dialogue, reconciliation processes, to advance transitional justice efforts. ABA ROLIs cross-regional, Global Programs address barriers to womens access to justice and economic empowerment advance the Women, Peace and Security agenda mentor justice sector professionals support international corruption policy and programming and enhance coordination and collaboration among justice sector practitioners within governments and civil society. Current activities are implemented in over 15 countries through the Anticorruption Policy Research Outreach and Engagement APROE Program the Justice Sector Training, Research and Coordination Plus JusTRAC Program, the Legal Reform Fund LRF Program and the Women and Girls Empowered WAGE Program. More information about the ABA Rule of Law Initiatives work is available at www.abaroli.org.</p>
Form 990, Part III, Line 4b	<p>The Commission has also focused activity on the practice and policy area by working with its Commission and Advisory Committee members in the development of legal resources and practitioner guides, drafting letters to executive agencies and Congress, offering both CLE and non CLE programming, providing speakers for local and national conferences, and organizing a national conference for legal service providers of unaccompanied immigrant children. One example of resource development is the Commissions recently updated Border Primer and companion programming that explains the various enforcement mechanisms used by the Department of Homeland Security DHS at the U.S., Mexico border. Last year, the Commission was awarded a fourth round of funding from the Acacia Center for Justice Acacia, through the Department of Justice, to provide telephonic Legal Orientation Program LOP services through the existing hotline model. The hotline and LOP Information Line services have resulted in connecting individuals in detention with counsel, providing avenues to pay bonds, share information on legal procedures and humanitarian protection, helping to highlight unsafe detention conditions, and identifying detained individuals in need of medical attention. In 2023, Acacia provided funding for the Commission to implement a new, virtual Immigration Court Helpdesk in four immigration courts in the mid Atlantic region. The Commission also began working with the UNHCR to collaborate on their protection hotline and streamline services for unrepresented detained migrants. Each year, hundreds of thousands of migrants seek refuge and opportunity by crossing the U.S., Mexico border. Thousands are detained each year by DHS in South Texas. The children and families primarily come from Central and South America, while adults traveling without children come from countries around the world. Many travel to the United States seeking protection from violence and persecution. They encounter an immigration system that does not afford them the right to government appointed counsel. They must find an attorney or represent themselves in court. Language barriers, a lack of familiarity with U.S. law and court procedures and limited financial resources present formidable obstacles to winning relief from deportation. Nonetheless, many qualify for humanitarian protection such as asylum, Special Immigrant Juvenile Status, U and T visas, and others. ProBARs services give migrants a chance to gain safety and stability in the United States. From January 2023 through November 2023, ProBAR provided Know Your Rights presentations to 29,833 mostly detained unaccompanied children and individual legal screenings to 26,439 unaccompanied children. Additionally, ProBARs interdisciplinary team provided 834 social service referrals, 10,708 attorney and NGO referrals, and 914 direct legal service provider referrals. In late 2023, ProBAR established an office in Houston, Texas, to better provide continued representation to the many unaccompanied children who relocate to and remain in the Houston area. On November 9, 2023, IJP celebrated its 15th anniversary in San Diego, California, with over 100 attendees. Former and current clients, former IJP leadership, volunteers, funders, and community partners joined IJP staff, COI staff, and ABA staff over tacos and refreshments at a venue in North Park, San Diego. Clients shared their stories about how IJPs work saved their lives and gave them hope during their most desperate time. In programmatic updates, IJP received a second round of funding from San Diego County to continue its universal representation program for people in custody at the Otay Mesa Detention Center in San Diego, California, as well as those subject to electronic monitoring in the region. Over 2023, CILA worked to expand from Texas based training and technical assistance to nationwide services. They updated the website</p>

Return Reference	Explanation
	<p>that houses all its online resources and updated its pro bono guide and dozens of videotaped trainings and webinars. CILA has also expanded the number of organizations that post cases on its online pro bono platform Pro Bono Matters for Children Facing Deportation. CILA updated its Pro Bono Manual to incorporate many of the latest changes in immigration law affecting children. In May 2023, the Commission on Immigration organized a pro bono trip for its members, liaisons, and staff to ProBAR in Harlingen, Texas. A total of 8 people traveled to the Rio Grande Valley, learning from ProBAR staff and providing legal counsel and advice to immigrants and asylum seekers. The trip included visits to the Port Isabel Detention Center PIDC, La Posada Providencia, the Office of Refugee Resettlement childrens shelters, a migrant shelter in Brownsville, and the Sidewalk School and migrant encampment in Matamoros, Mexico. The trip allowed the volunteers to learn directly about how DHS is implementing the new asylum rule after the ending of Title 42. It also provided direct insight into the extreme suffering that people endure in Mexico while trying to enter the United States. The volunteers left the region with a new appreciation for ProBARs work and the demanding nature of advocacy in a border and detention setting. In 2023 the Commissions pro bono project focused on creating a scalable infrastructure for pro bono opportunities. Regular communications about opportunities, resources and successes were made through COIs Pro Bono Spotlight newsletter. The Commission also continued to concentrate on remote and virtual volunteer opportunities recruiting volunteers to assist Haitians and Venezuelans in applying for Temporary Protected Status through a remote program. In response to families on expedited dockets before the immigration courts, the Commission created a new platform to highlight cases in need of representation and created a Pro Bono Guide and monthly substantive training. The Commission also developed numerous resources and delivery service models to respond to the tens of thousands of Afghan asylum seekers. The models have been modified to respond to not only other immigrant populations, but defensive cases before the immigration court. Finally, in collaboration with Immigration and Customs Enforcement ICE, COI has been working on developing pro se videos for immigrants in need of information about their proceedings or remedies available to them. In 2024, the Commission plans to engage in the following activities Continue to develop a national expansion of the CILAs technical assistance resources. Continue to implement a universal representation model for individuals detained in the San Diego region. Expand services through the Immigration Court Helpdesk program in the midAtlantic region. Organize an in person national conference for legal service providers around representation of unaccompanied children. Continue in person pro bono trips to IJP and ProBAR in and formalize an annual training for interested volunteers. Continue to expand the Commissions pro bono and pro se responses, resources, and support for immigrant communities and providers. Actively engage with the executive and legislative branches regarding immigration policy priorities.</p>
Form 990, Part III, Line 4c	<p>Second, informed by that local work and by our position within a large professional association, the Center collaborates with other national organizations to provide influential guidance on legal programs and policy reforms that affect child and family well-being on a national level. Finally, the Center serves as a centralized resource for the childrens law field by building professional networks, convening meetings and conferences, developing practice standards, analyzing case law and legislation, and creating training materials for attorneys, judges and advocates throughout the country. Each of these project areas is funded externally through federal, state, and private philanthropic grants. We have a portfolio of 20 to 25 active grants at any given time, amounting to a total of about 5.7 million in domestic grant revenue per year. Some examples of the Centers work include Court Projects. The Center improves court systems serving children and families in the child welfare system by consulting with State Court Improvement Programs, collaborating with national judicial organizations, and working with state and local courts. The largest program within this project area is the Capacity Building Center for Courts CBCC, which is a partnership of the ABA Center on Children and the Law, the National Council of Juvenile and Family Court Judges, and the National Association of Counsel for Children. The CBCC team seeks to improve child safety, permanency, and well-being outcomes for families by ensuring courts work in partnership with child welfare agencies to best serve children and families in all fifty states, Washington D.C., Puerto Rico, the U.S. Virgin Islands. Permanency Barriers. The ABA Permanency Barriers Project has one overarching goal to reduce unnecessary time children spend in foster care before achieving permanency. To date, the ABA Permanency Barriers Project has served 57 counties in four states and has successfully reduced the time children spend in foster care by an average of nine months, realizing a positive impact on more than 3,000 childrens cases, and saving counties and states more than 35 million in foster care costs. State courts and child welfare agencies fund this project. Education Projects. In collaboration with the Education Law Center and the Juvenile Law Center, the ABA formed the Legal Center for Foster Care and Education in 2007 to provide national advocacy on policy matters affecting the education of children in foster care. Staff from the ABA have led efforts in jurisdictions across the U.S. to convene child welfare agencies, local school district leadership and judges together to plan for and implement supports that allow children in foster care to maintain access to the same school despite changes in home placement. The Legal Centers work helped pass critical federal legislation in 2015 requiring state child welfare agencies and school systems to work together to keep children in foster care in the same school when home placements change. Since that law passed, we have been working closely with states across the country to implement the federal law. Kin and Relative Caregiver Projects. In partnership with the Childrens Defense Fund and Generations United, the Center manages several projects related to kinship care, including Grandfamilies and the Legal Impact Network for Kin LINK. Grandfamilies provides legal resources for kin who care for children within and outside the child welfare system, and to professionals who serve kin as attorneys and policy advocates. We also work directly with state and local organizations to provide assistance on legal analysis of state kinship laws and policies, including compliance with federal laws such as the Fostering Connections to Success and Increasing Adoptions Act of 2008. LINK is a network of attorneys who represent kin in legal proceedings and support a kin first approach to child placement decisions, ensuring that when children cannot live with their parents they live with or remain closely connected to other relatives and family. This project area is funded through several distinct private philanthropic partners.</p>
Form 990, Part III, Line 4d	<p>FJE supports several other programs including an accreditation program. The Council of the ABA Section of Legal Education and Admissions to the Bar is recognized by the US Department of Education DOE as the national accrediting agency for programs that lead to the first professional degree in law. The Supreme Courts and bar examiners in each state, jurisdiction accept graduates of ABA approved law schools as having met the jurisdictions education requirement for bar admission. The law school accreditation process protects clients, the public and the courts by ensuring a sound legal education that prepares law students for admission to the Bar.</p>
Form 990, Part VI, Section A, Line 6	<p>Please see response provided to Part VI, Section A, Line 7a.</p>
Form 990, Part VI, Section A,	<p>The FJE is a fund of the American Bar Association ABA. The Board and Officers of the FJE are the Board and Officers of the ABA. Its membership is the same as that of the ABA. The ABA House of Delegates House elects the Board of Governors, and the officers which includes the President-elect, the Chair of the House of Delegates, the Secretary and Treasurer. The House is</p>

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Line 7a	designed to be representative of the legal profession in the United States and is comprised of ABA members in the following representative capacities State Delegates, State and Local Bar Association Delegates, Delegates-at-Large, ABA Section Delegates, ABA Division or Conference Delegates, Delegates from Affiliate Organizations, and Delegates from Territories. For purposes of election to the Board of Governors, the House is grouped into 19 geographical districts. Governors serve staggered three-year terms the House elects approximately one-third of the Board, and the President-Elect at each annual meeting. The Board of Governors consists of one member from each of the 19 geographical districts, 9 section members-at-large, 1 law student member-at-large, 1 judicial member-at-large, 2 young lawyer members-at-large, and 5 Goal III members-at-large. The President, Chair of the House, President-Elect, Immediate Past President, Secretary and Treasurer of the ABA are ex-officio members of the Board of Governors. Every third year, the Treasurer-Elect is included in the Board of Governors.
Form 990, Part VI, Section B, Line 11b	The draft form 990 was reviewed by the organizations management. Copies of the final 990 were provided to the Board of Governors and Audit Committee members for review prior to filing with the IRS, sufficiently in advance of the due date to allow Board and Audit Committee members the opportunity to raise questions or concerns they might have.
Form 990, Part VI, Section B, Line 12c	Each Board member received the Conflict of Interest COI questionnaire this year. Beginning with the 2021 February meeting, each Governor will be requested to identify if there are items on the agenda from which the Governor needs to recuse him or herself. The recusal is noted in the minutes.
Form 990, Part VI, Section B, Line 15a	The President and President-elect are directly responsible to evaluate the compensation of the Executive Director on an annual basis, after consultation with others on the Executive Committee as well as the Board of Governors Executive Compensation Committee. As appropriate, the ABA has contracted with Quatt Associates for a tailored executive compensation study and recommendations. Since at least 2015, the ABA has participated in the annual Quatt Professional Association Compensation Survey, which provides compensation data on comparable non-profit entities. The Survey results are shared with ABA HR and available to the Executive Committee and the Executive Compensation Committee as well. After consultation with the Executive Compensation Committee and the rest of the Executive Committee, the President and President-elect undertake a detailed analysis of the Executive Directors performance and determine appropriate compensation. The Board of Governors is briefed on these matters by the President of the Association.
Form 990, Part VI, Section B, Line 15b	Compensation of key employees other than the Executive Director is based on comparative analyses conducted by the Associations Human Resources Department. That information is reviewed for the Executive Directors approval and then implemented. Performance determines continued employment as well as any pay increases and possible bonuses.
Form 990, Part VI, Section B, Line 19	The FJEs Constitution and Bylaws, Business Conduct Standards, Conflict of Interest Policy, and the Audited Financial Statements are available on ABAs Website https://www.americanbar.org/abouttheaba/
Form 990, Part VII, Section A, Line 1	The ABA, a professional membership association for lawyers, established the FJE as a separate charitable fund to supports the public service and educational programs of the ABA. The FJE is not a separate incorporated legal entity other than to maintain its 501c3 tax exempt status. The FJEs bylaws require that FJE maintain its books and records separate and apart from the ABA. The ABA is the common paymaster and all employees working on FJE funded projects are reported under the ABAs payroll. FJE reimbursed ABA for compensation paid on its behalf. The key and top 5 highest paid employees primarily perform services for FJE. All compensations are reported on Col D even though ABA is the common paymaster.
Form 990, Part IX, Line 11g	Consulting Fees - 15,371,775. Total Program Expense 15,308,589, Total MG Expense 63,186, Total Fundraising Expense 0.
Form 990, Part XI, Line 9	Pension allocation from a related organization ABA 533,793. Total other changes in net assets or fund balances 533,793.

Additional Data

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Software ID: 22015461

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**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047
2022
Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bar Association Fund for Justice and Education

Employer identification number
36-6110299

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) American Bar Association 321 N Clark Street Chicago, IL 60654 36-0723150	Public Service	IL	501c6		N/A		No
(2) American Bar Endowment 321 N Clark Street Chicago, IL 60654 36-2384321	Grants	IL	501c3	7	N/A		No
(3) American Bar Foundation 750 N Lake Shore Drive Chicago, IL 60611 36-6110271	Research	IL	501c3	7	N/A		No
(4) National Judicial College Judicial College Building MS 358 Reno, NV 89557 94-2427596	Education	NV	501c3	2	N/A		No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) ABA Retirement Funds 321 N Clark St Chicago, IL 60654 36-2550367	Benefit Plans	IL	N/A	C Corp					No
(2) American Lawyers Insurance Plans Inc 321 N Clark St Chicago, IL 60654 36-3650005	Insurance	IL	ABE	C Corp					No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b	Yes	
1c	Yes	
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		No
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) American Bar Association	b	412,000	Cash

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

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Explanation

Schedule R (Form 990) 2021

Additional Data[Return to Form](#)**Software ID:** 22015461**Software Version:** 22.0.1.0